

Resource Management Office (RMO)

Manager's Internal Control Program (MICP)

Assessable Unit Managers (AUMs) must be forthright in reporting material weaknesses in key management controls. There is no penalty for reporting a problem as a material weakness. Reporting a material weakness amounts to taking credit for management efforts to identify and correct a problem.

The Army's management control process is not an end in itself, but a mean to couple of very important ends: successful mission accomplishment and effective stewardship of the resources that the public has entrusted us.

Assessable Unit Managers (AUMs)

The military or civilian head of an assessable unit (AUMs) must be at least a Colonel or GS-15. The AUM certifies the results of required management control evaluations on [DA Form 11-2-R](#).

Material Weakness

To be considered material, a weakness must meet two conditions:

1. It must involve a deficiency in management controls (i.e., management controls are not in place, are not being used or are inadequate)
2. It must warrant the attention of the next level of command, either because that next level must take action or because it must be aware of the problem.

Resource deficiencies in themselves are not management control weaknesses. Resource allocation involves difficult, critical decisions that are ultimately made by the Army's senior leadership and the senior leadership of your command. Reporting resource deficiencies, as material weakness should not be used as a "back door" approach for challenging previously made leadership decisions on resource allocation. While commanders and managers can always try to increase their share of the budget through the PPBES process, the management control challenge is to find a way to accomplish the mission within the available resources. If there is a mismatch between mission and resources, the management control weakness is not inadequate resources but is a management process that is out of line with current fiscal realities.

MICP in relation to CIP

Commanders and AUM can use the Command Inspection Program (CIP) as an alternative management control evaluation. Commanders and managers are encouraged to use existing management control review processes to evaluate their controls, wherever it is feasible. Most functions already have some form of review or oversight process. Embedding management control evaluations in these processes reduces workload substantially (getting two things done for the cost of one). It also reinforces the importance of effective management controls by making them the focal point of routine management processes.

Goals

On a continuous basis, we endeavor to determine the customer needs. Our goals are as follows:

1. Email will be used to distribute messages, information and guidance from higher headquarters.
2. Training will be in a classroom setting, with detail information covering the day-to-day practical/management control operations.
Training will be performed on request by the USAG Bamberg RMO MICP Administrator.
3. Please submit your questions, comments to the USAG Bamberg RMO Manager's Internal Control Program Administrator: USAG Bamberg, Unit 27535, ATTN: IMEU-BA-RMM, APO AE 09139.

Inspired Questions & Answers

What are management controls?

The rules, procedures, techniques and devices employed by managers to ensure that what should occur in their daily operations do occur on a continuing basis.

What does management control include?

Include such things as the organizational structure itself (designating specific responsibilities and accountability), formally defined procedures (e.g., required certification and reconciliation), checks and balances (e.g., separation of duties), recurring reports and management reviews, supervisory monitoring, physical devices (e.g., locks and fences), and a broad array of measures used by managers to provide reasonable assurance that their subordinate are performing as intended.

What is Reasonable Assurance?

An acceptable degree of confidence in the general adequacy of management controls to deter or detect material failures in complying with the Integrity Act objectives.

Who should include a statement on management control in their performance agreements?

Performance agreement statement must be listed on every Assessable or designated Assessable Unit Manager's performance agreement support form.

Although, only the USAG and BSB commanders are required to have this statement, it is recommended that activity managers, supervisors, and branch chiefs include management control responsibilities as a critical element in their performance agreements.

- For military: Under "Major Performance Objectives" in Part IV of the OER, DA Form 67-8-1.

- For civilians: Under "Major Performance Objectives/Individual Performance Standards" in DA Form 7222-1.

- For NAF: See guidance in AR 215-3.

The absence of an explicit statement of responsibility must be based on the supervisors' determination that the individual does not have significant.